



# Activity Review

## North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Rd., Ste. 104 • PO Box 12827 • Raleigh, NC 27605 • 919-733-4222 • [nccpaboard.gov](http://nccpaboard.gov) • No. 2-2016

## Rules Effective February 1, 2016

On October 22, 2015, the North Carolina State Board of CPA Examiners conducted a rule-making hearing to:

- adopt the rules cited as 21 NCAC 08N .0301 and .0410;
- readopt with substantive changes the rules cited as 21 NCAC 08A .0301; 08F .0103; 08M .0106; 08N .0208, .0209, .0211, .0214, .0215, .0302, .0304, .0307, .0308, .0401, .0403, .0404, .0405, .0406, .0409, and
- readopt without substantive changes the rules cited as 21 NCAC 08A .0307

.0308, .0309; 08B .0508; 08F .0105, .0111, .0302, .0401, .0410, .0502; 08G .0401, .0403, .0404, .0406, .0410; 08I .0104; 08J .0101, .0105, .0107, .0111; 08M .0105; 08N .0101, .0102, .0103, .0201, .0202, .0203, .0204, .0205, .0206, .0207, .0212, .0213, .0301, .0303, .0305, .0306, .0402, and .0408.

On January 21, 2016, the Rules Review Commission (RRC) of the North Carolina Office of Administrative Hearings (OAH) approved the changes with an effective date of February 1, 2016.



A document showing the changes made to the rules is available on the Board's website, [www.nccpaboard.gov](http://www.nccpaboard.gov), in the "How Do I?" section.

The changes to the rules will be incorporated into the rules portion of the Board's website when the official text is received from the OAH.

If you have questions about the rules or the rule-making process, please contact the Board's Executive Director, Robert N. Brooks, by email at [rbrooks@nccpaboard.gov](mailto:rbrooks@nccpaboard.gov).

## Don't Be That CPA Firm

*This is the second in a series of occasional articles intended to highlight problem areas for CPAs and CPA firms as noted by Board staff over the years.*

Charles' CPA firm, located in another jurisdiction, was engaged to perform an audit for a client in North Carolina.

The firm performed the audit and the audit report was issued to the client in North Carolina.

CPA firms without an office in North Carolina are required to submit a *Notification of Intent to Practice* prior to offering to perform, performing, or issuing an audit to a client in North Carolina.

The purpose of the one page notification without a fee is to ensure that a CPA firm serving North Carolina

clients is, in fact, a CPA firm and that the firm is enrolled in the AICPA Peer Review Program.

A CPA firm that does not provide the required *Notification of Intent to Practice* may be subject to discipline by the Board.

If Charles' CPA firm had used the website, [CPAmobility.org](http://CPAmobility.org), the firm would have known about the

*Notification of Intent to Practice* and would not have been disciplined by the Board.

**CPAmobility.org** is a collaboration between NASBA and the AICPA that allows CPAs and CPA firms to determine where a CPA or a CPA firm can practice, and what they need to do to comply with another jurisdiction's requirements.

For your convenience, a link to **CPAmobility.org** is provided on the home page of the Board's website.

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# Disciplinary Actions

*Pursuant to NCGS 93-12(9), civil penalties are remitted to the North Carolina Civil Penalty and Forfeiture Fund ("Fund") in accordance with NCGS 115C-457.2. NCGS 115C-457.1(b) states, "The Fund shall be administered by the Office of State Budget and Management. The Fund and all interest accruing to the Fund shall be faithfully used exclusively for maintaining free public schools."*

**Novak Francella, LLC**  
**Bala Cynwyd, PA 08/24/2015**

**THIS CAUSE**, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. §150B-41, the Board and Respondent stipulate to the following:

1. Novak Francella, LLC (hereinafter "Respondent Firm"), has a principal place of business outside of North Carolina and has no office in North Carolina. Respondent Firm is not a registered certified public accounting firm in North Carolina.
2. Respondent Firm performed audits of retirement plans sponsored in North Carolina ("ERISA audits").
3. The North Carolina Accountancy Act, at N.C. Gen. Stat. §93-10(c)(3), requires firms to provide notice without a fee to the Board prior to performing financial statement audits or other engagements performed in accordance with the Statements on Auditing Standards. The members or partners of Respondent Firm were unaware of the notice requirement.
4. Respondent Firm did not provide the Board with a Notification of Intent to Practice ("Notice") prior to performing the ERISA audits.
5. Respondent Firm wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent Firm

understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

**BASED UPON THE FOREGOING**, the Board makes the following Conclusions of Law:

1. Respondent Firm is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. By exercising the practice privilege afforded by N.C. Gen. Stat. §93-10(c) of the Accountancy Act, Respondent Firm consented to comply with the laws of this State and to be subject to the jurisdiction and disciplinary authority of the Board.
3. Respondent Firm's failure to comply with N.C. Gen. Stat. §93-10(c) of the Accountancy Act as set out above constitutes a violation of 21 NCAC 08N .0213.
4. Per N.C. Gen. Stat. §93-12(9), 93-10(b), and also by virtue of Respondent Firm's consent to this Order, Respondent Firm is subject to the discipline set forth below.

**BASED ON THE FOREGOING** and in lieu of further proceedings, the Board and Respondent Firm agree to the following Order:

1. Respondent Firm shall remit, with this signed Order, a two thousand dollar (\$2,000) civil penalty.
2. Respondent Firm shall remit, with this signed Order,

a five hundred dollar (\$500) payment for administrative costs.

**Reinsel Kuntz Leshner LLP**  
**Lancaster, PA 08/24/2015**

**THIS CAUSE**, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. §150B-41, the Board and Respondent stipulate to the following:

1. Reinsel Kuntz Leshner LLP (hereinafter "Respondent Firm"), has a principal place of business outside of North Carolina and has no office in North Carolina. Respondent Firm is not a registered certified public accounting firm in North Carolina.
2. Respondent Firm performed an audit of a retirement plan sponsored in North Carolina ("ERISA audit").
3. The North Carolina Accountancy Act, at N.C. Gen. Stat. §93-10(c)(3), requires firms to provide notice without a fee to the Board prior to performing financial statement audits or other engagements performed in accordance with the Statements on Auditing Standards. The members or partners of Respondent Firm were unaware of the notice requirement.
4. Respondent Firm did not provide the Board with a Notification of Intent to Practice ("Notice") prior to performing the ERISA audit.
5. Respondent Firm subsequently provided a Notice to the Board.
6. Respondent Firm wishes to resolve this matter by consent



and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent Firm understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

**BASED UPON THE FOREGOING**, the Board makes the following Conclusions of Law:

1. Respondent Firm is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. By exercising the practice privilege afforded by N.C. Gen. Stat. §93-10(c) of the Accountancy Act, Respondent Firm consented to comply with the laws of this State and to be subject to the jurisdiction and disciplinary authority of the Board.
3. Respondent Firm's failure to comply with N.C. Gen. Stat. §93-10(c) of the Accountancy Act as set out above constitutes a violation of 21 NCAC 08N .0213.
4. Per N.C. Gen. Stat. §93-12(9), 93-10(b), and also by virtue of Respondent Firm's consent to this Order, Respondent Firm is subject to the discipline set forth below.

**BASED ON THE FOREGOING** and in lieu of further proceedings, the Board and Respondent Firm agree to the following Order:

1. Respondent Firm shall remit, with this signed Order, a one thousand dollar (\$1,000) civil penalty.
2. Respondent Firm shall remit, with this signed Order,

a five hundred dollar (\$500) payment for administrative costs.

**Suttle & Stalnaker, PLLC**  
**Charleston, WV 08/24/2015**

**THIS CAUSE**, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. §150B-41, the Board and Respondent stipulate to the following:

1. Suttle & Stalnaker, PLLC (hereinafter "Respondent Firm"), has a principal place of business outside of North Carolina and has no office in North Carolina. Respondent Firm is not a registered certified public accounting firm in North Carolina.
2. Respondent Firm performed multiple audits of a retirement plan sponsored in North Carolina ("ERISA audits").
3. The North Carolina Accountancy Act, at N.C. Gen. Stat. §93-10(c)(3), requires firms to provide notice without a fee to the Board prior to performing financial statement audits or other engagements performed in accordance with the Statements on Auditing Standards. The members or partners of Respondent Firm were unaware of the notice requirement.
4. Respondent Firm did not provide the Board with a Notification of Intent to Practice ("Notice") prior to performing the ERISA audits.
5. Respondent Firm subsequently provided a Notice to the Board.
6. Respondent Firm wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent Firm understands and agrees that

this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

**BASED UPON THE FOREGOING**, the Board makes the following Conclusions of Law:

1. Respondent Firm is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. By exercising the practice privilege afforded by N.C. Gen. Stat. §93-10(c) of the Accountancy Act, Respondent Firm consented to comply with the laws of this State and to be subject to the jurisdiction and disciplinary authority of the Board.
3. Respondent Firm's failure to comply with N.C. Gen. Stat. §93-10(c) of the Accountancy Act as set out above constitutes a violation of 21 NCAC 08N .0213.
4. Per N.C. Gen. Stat. §93-12(9), 93-10(b), and also by virtue of Respondent Firm's consent to this order, Respondent Firm is subject to the discipline set forth below.

**BASED ON THE FOREGOING** and in lieu of further proceedings, the Board and Respondent Firm agree to the following Order:

1. Respondent Firm shall remit, with this signed Order, a one thousand dollar (\$1,000) civil penalty.
2. Respondent Firm shall remit, with this signed Order, a five hundred dollar (\$500) payment for administrative costs.

### Office Closed

The Board office will be closed Friday, March 25, 2016, for Good Friday.

*Office Closed*  
*March 25, 2016*

**THIS CAUSE**, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. §150B-41, the Board and Respondent stipulate to the following:

1. SwaimBrown PA (hereinafter "Respondent Firm"), has a principal place of business outside of North Carolina and has no office in North Carolina. Respondent Firm is not a registered certified public accounting firm in North Carolina.
2. Respondent Firm performed multiple audits of retirement plans sponsored in North Carolina ("ERISA audits").
3. The North Carolina Accountancy Act, at N.C. Gen. Stat. §93-10(c)(3), requires firms to provide notice without a fee to the Board prior to performing financial statement audits or other engagements performed in accordance with the Statements on Auditing Standards. The members or partners of Respondent Firm were unaware of the notice requirement.
4. Respondent Firm did not provide the Board with a Notification of Intent to Practice ("Notice") prior to performing the ERISA audits.
5. Respondent Firm subsequently provided a Notice to the Board.
6. Respondent Firm wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent Firm understands and agrees that

this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

**BASED UPON THE FOREGOING**, the Board makes the following Conclusions of Law:

1. Respondent Firm is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. By exercising the practice privilege afforded by N.C. Gen. Stat. §93-10(c) of the Accountancy Act, Respondent Firm consented to comply with the laws of this State and to be subject to the jurisdiction and disciplinary authority of the Board.
3. Respondent Firm's failure to comply with N.C. Gen. Stat. §93-10(c) of the Accountancy Act as set out above constitutes a violation of 21 NCAC 08N .0213.
4. Per N.C. Gen. Stat. §93-12(9), 93-10(b), and also by virtue of Respondent Firm's consent to

this Order, Respondent Firm is subject to the discipline set forth below.

**BASED ON THE FOREGOING** and in lieu of further proceedings, the Board and Respondent Firm agree to the following Order:

1. Respondent Firm shall remit, with this signed Order, a three thousand dollar (\$3,000) civil penalty.
2. Respondent Firm shall remit, with this signed Order, a five hundred dollar (\$500) payment for administrative costs.

Tait, Weller & Baker, LLP  
Philadelphia, PA 08/24/2015

**THIS CAUSE**, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. §150B-41, the Board and Respondent stipulate to the following:

1. Tait, Weller & Baker, LLP (hereinafter "Respondent Firm"), has a principal place of business outside of North Carolina and has no office in North Carolina. Re-

## BOARD MEETINGS

March - December

MARCH	APRIL	MAY	JUNE
Raleigh, NC Wed., Mar. 23 1:00 p.m.	Raleigh, NC Mon., Apr. 25 10:00 a.m.	Raleigh, NC Thurs., May 19 10:00 a.m.	Greensboro, NC Thurs., June 23 10:00 a.m.
JULY	AUGUST	SEPTEMBER	OCTOBER
Raleigh, NC Mon., July 25 10:00 a.m.	Raleigh, NC Mon., Aug. 22 10:00 a.m.	Raleigh, NC Mon., Sept. 19 10:00 a.m.	Raleigh, NC Thurs., Oct. 27 10:00 a.m.
NOVEMBER	DECEMBER	<i>Board meetings are open to the public, except where under State law, some portions may be closed to the public. Licensees, candidates, and other stakeholders are invited to attend Board meetings. Raleigh meetings are held at the Board office and Greensboro meetings are held at the Grandover Conference Center.</i>	
Raleigh, NC Mon., Nov. 21 10:00 a.m.	Raleigh, NC Mon., Dec. 19 10:00 a.m.		

spondent Firm is not a registered certified public accounting firm in North Carolina.

2. Respondent Firm performed multiple audits of retirement plans sponsored in North Carolina ("ERISA audits").
3. The North Carolina Accountancy Act, at N.C. Gen. Stat. §93-10(c)(3), requires firms to provide notice without a fee to the Board prior to performing financial statement audits or other engagements performed in accordance with the Statements on Auditing Standards. The members or partners of Respondent Firm were unaware of the notice requirement.
4. Respondent Firm did not provide the Board with a Notification of Intent to Practice ("Notice") prior to performing the ERISA audits.
5. Respondent Firm subsequently provided a Notice to the Board.
6. Respondent Firm wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent Firm understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

**BASED UPON THE FOREGOING**, the Board makes the following Conclusions of Law:

1. Respondent Firm is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. By exercising the practice privilege afforded by N.C. Gen. Stat. §93-10(c) of the Accountancy Act, Respondent Firm consented to comply with the laws of this State and to be subject to the jurisdiction and disciplinary authority of the Board.
3. Respondent Firm's failure to comply with N.C. Gen. Stat. §93-10(c) of the Accountancy Act as set out above constitutes a violation of 21 NCAC 08N .0213.
4. Per N.C. Gen. Stat. § 93-12(9), 93-10(b), and also by virtue of Respondent Firm's consent to this Order, Respondent Firm is subject to the discipline set forth below.

**BASED ON THE FOREGOING** and in lieu of further proceedings, the Board and Respondent Firm agree to the following Order:

1. Respondent Firm shall remit, with this signed Order, a two thousand dollar (\$2,000) civil penalty.
2. Respondent Firm shall remit, with this signed Order, a five hundred dollar (\$500) payment for administrative costs.

**LaRue, Corrigan, McCormick & Teasdale LLP**  
**Woodland Hills, CA 09/21/2015**

**THIS CAUSE**, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. §150B-41, the Board and Respondent stipulate to the following:

1. LaRue, Corrigan, McCormick & Teasdale LLP (hereinafter "Respondent Firm"), has a principal place of business outside of North Carolina and has no office in North Carolina. Respondent

Firm is not a registered certified public accounting firm in North Carolina.

2. Respondent Firm performed multiple audits of a retirement plan sponsored in North Carolina ("ERISA audits").
3. The North Carolina Accountancy Act, at N.C. Gen. Stat. §93-10(c)(3), requires firms to provide notice without a fee to the Board prior to performing financial statement audits or other engagements performed in accordance with the Statements on Auditing Standards. The members or partners of Respondent Firm were unaware of the notice requirement.
4. Respondent Firm did not provide the Board with a Notification of Intent to Practice ("Notice") prior to performing the ERISA audits.
5. Respondent Firm subsequently provided a Notice to the Board.
6. Respondent Firm wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent Firm understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

**BASED UPON THE FOREGOING**, the Board makes the following Conclusions of Law:

1. Respondent Firm is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administra-

**LaRue, Corrigan, McCormick & Teasdale LLP**  
*continued on page 6*



**LaRue, Corrigan, McCormick & Teasdale LLP**

*continued from page 5*

tive Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. By exercising the practice privilege afforded by N.C. Gen. Stat. §93-10(c) of the Accountancy Act, Respondent Firm consented to comply with the laws of this State and to be subject to the jurisdiction and disciplinary authority of the Board.
3. Respondent Firm's failure to comply with N.C. Gen. Stat. §93-10(c) of the Accountancy Act as set out above constitutes a violation of 21 NCAC 08N .0213.
4. Per N.C. Gen. Stat. §93-12(9), 93-10(b) and also by virtue of Respondent Firm's consent to this order, Respondent Firm is subject to the discipline set forth below.

**BASED ON THE FOREGOING** and in lieu of further proceedings, the Board and Respondent Firm agree to the following Order:

1. Respondent Firm shall remit, with this signed Order, a one thousand dollar (\$1,000) civil penalty.
2. Respondent Firm shall remit, with this signed Order, a five hundred dollar (\$500) payment for administrative costs.

**Sejong LLP**

**Fort Lee, NJ 09/21/2015**

**THIS CAUSE**, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. §150B-41, the Board and Respondent stipulate to the following:

1. Sejong LLP (hereinafter "Respondent Firm"), has a principal place of business outside of North Carolina and has no office in North Carolina. Respondent Firm is not a registered certified public accounting firm in North Carolina.
2. Respondent Firm performed multiple audits of a retirement plan sponsored in North Carolina ("ERISA audits").
3. The North Carolina Accountancy Act, at N.C. Gen. Stat. §93-10(c)(3), requires firms to provide notice without a fee to the Board prior to performing financial statement audits or other engagements performed in accordance with the Statements on Auditing Standards. The members or partners of Respondent Firm were unaware of the notice requirement.
4. Respondent Firm did not provide the Board with a Notification of Intent to Practice ("Notice") prior to performing the ERISA audits.
5. Respondent Firm subsequently provided a Notice to the Board.
6. Respondent Firm wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent Firm understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

**BASED UPON THE FOREGOING**, the Board makes the following Conclusions of Law:

1. Respondent Firm is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of

the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. By exercising the practice privilege afforded by N.C. Gen. Stat. §93-10(c) of the Accountancy Act, Respondent Firm consented to comply with the laws of this State and to be subject to the jurisdiction and disciplinary authority of the Board.
3. Respondent Firm's failure to comply with N.C. Gen. Stat. §93-10(c) of the Accountancy Act as set out above constitutes a violation of 21 NCAC 08N .0213.
4. Per N.C. Gen. Stat. §93-12(9), 93-10(b), and also by virtue of Respondent Firm's consent to this Order, Respondent Firm is subject to the discipline set forth below.

**BASED ON THE FOREGOING** and in lieu of further proceedings, the Board and Respondent Firm agree to the following Order:

1. Respondent Firm shall remit, with this signed Order, a one thousand dollar (\$1,000) civil penalty.
2. Respondent Firm shall remit, with this signed Order, a five hundred dollar (\$500) payment for administrative costs.

**Morris, Kalish + Walgren, P.C.**

**Southfield, MO 09/21/2015**

**THIS CAUSE**, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. §150B-41, the Board and Respondent stipulate to the following:

1. Morris, Kalish + Walgren, P.C. (hereinafter "Respondent Firm"),

has a principal place of business outside of North Carolina and has no office in North Carolina. Respondent Firm is not a registered certified public accounting firm in North Carolina.

2. Respondent Firm performed multiple audits of a retirement plan sponsored in North Carolina ("ERISA audits").
3. The North Carolina Accountancy Act, at N.C. Gen. Stat. §93-10(c)(3), requires firms to provide notice without a fee to the Board prior to performing financial statement audits or other engagements performed in accordance with the Statements on Auditing Standards. The members or partners of Respondent Firm were unaware of the notice requirement.
4. Respondent Firm did not provide the Board with a Notification of Intent to Practice ("Notice") prior to performing the ERISA audits.
5. Respondent Firm subsequently provided a Notice to the Board.
6. Respondent Firm wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent Firm understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

**BASED UPON THE FOREGOING**, the Board makes the following Conclusions of Law:

1. Respondent Firm is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. By exercising the practice privi-

lege afforded by N.C. Gen. Stat. §93-10(c) of the Accountancy Act, Respondent Firm consented to comply with the laws of this State and to be subject to the jurisdiction and disciplinary authority of the Board.

3. Respondent Firm's failure to comply with N.C. Gen. Stat. §93-10(c) of the Accountancy Act as set out above constitutes a violation of 21 NCAC 08N .0213.
4. Per N.C. Gen. Stat. §93-12(9), 93-10(b), and also by virtue of Respondent Firm's consent to this Order, Respondent Firm is subject to the discipline set forth below.

**BASED ON THE FOREGOING** and in lieu of further proceedings, the Board and Respondent Firm agree to the following Order:

1. Respondent Firm shall remit, with this signed Order, a one thousand dollar (\$1,000) civil penalty.
2. Respondent Firm shall remit, with this signed Order, a five hundred dollar (\$500) payment for administrative costs.

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Follow us on Twitter:  
twitter.com/NCCPABOARD



## Reclassifications

At its January 25, 2016, meeting, the Board approved the applications for reclassification submitted by the following individuals:

### Reinstatements

Paul F. Burns, #23114  
Margaret Maske Clayton, #23941  
Roger Robert Clermont, #32474  
Amanda Lee Cuthbertson, #35933  
James Thomas Everett, III, #23250  
Jack Robert Gates, #15246  
Dana Edens Harper, #25574  
April Christine Koller, #28704  
Tonya Morris Mangum, #36040  
Karen Lynn Miller, #23454  
Francine Rochelle Noel, #26269  
Robert Wayne Nordlander, #23797  
Lawrence Allen Ollis, #16018  
Laura Bagwell Otterberg, #25543  
Pamela Hill Patrick, #18516  
Jennifer Kristen Starling, #31904  
Angela Marie Taylor, #26466  
Betty Jo Thompson, #22252

### Reissuance

Theresa Roberts Gebhardt, #16027  
Sandra B. Jones, #23191  
Jeffrey Dale Stoddard, #28024  
James Christopher White, #20676

Matthews, NC  
Charlotte, NC  
 Mooresville, NC  
Charlotte, NC  
Charlottesville, VA  
Plymouth, MI  
Advance, NC  
Charlotte, NC  
Wake Forest, NC  
Dunedin, FL  
Asheville, NC  
Greensboro, NC  
Agoura Hills, NC  
Greensboro, NC  
Raleigh, NC  
Hope Mills, NC  
Raleigh, NC  
Durham, NC

Charlotte, NC  
Asheboro, NC  
Placerville, CA  
Marshville, NC

# Disciplinary Actions

**Goldstein, Zugman, Weinstein & Poole, LLC**  
**Fort Lauderdale, FL 10/22/2015**

**THIS CAUSE**, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. §150B-41, the Board and Respondent stipulate to the following:

1. Goldstein, Zugman, Weinstein & Poole, LLC (hereinafter "Respondent Firm"), has a principal place of business outside of North Carolina and has no office in North Carolina. Respondent Firm is not a registered certified public accounting firm in North Carolina.
2. Respondent Firm performed multiple audits of a retirement plan sponsored in North Carolina ("ERISA audits").
3. The North Carolina Accountancy Act, at N.C. Gen. Stat. §93-10(c)(3), requires firms to provide notice without a fee to the Board prior to performing financial statement audits or other engagements performed in accordance with the Statements on Auditing Standards. The members or partners of Respondent Firm were unaware of the notice requirement.
4. Respondent Firm did not provide the Board with a Notification of Intent to Practice ("Notice") prior to performing the ERISA audits.
5. Respondent Firm wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent Firm understands and agrees that this Consent Order is subject

to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

**BASED UPON THE FOREGOING**, the Board makes the following Conclusions of Law:

1. Respondent Firm is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. By exercising the practice privilege afforded by N.C. Gen. Stat. §93-10(c) of the Accountancy Act, Respondent Firm consented to comply with the laws of this State and to be subject to the jurisdiction and disciplinary authority of the Board.
3. Respondent Firm's failure to comply with N.C. Gen. Stat. §93-10(c) of the Accountancy Act as set out above constitutes a violation of 21 NCAC 08N .0213.
4. Per N.C. Gen. Stat. §93-12(9), 93-10(b) and also by virtue of Respondent Firm's consent to this order, Respondent Firm is subject to the discipline set forth below.

**BASED ON THE FOREGOING** and in lieu of further proceedings, the Board and Respondent Firm agree to the following Order:

1. Respondent Firm shall remit, with this signed Order, a one thousand dollar (\$1,000) civil penalty.
2. Respondent Firm shall remit, with this signed Order, a five hundred dollar (\$500) payment for administrative costs.

**Rosenbloom & Butler CPAs, P.C.**  
**Rockville, MD 10/22/2015**

**THIS CAUSE**, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. §150B-41, the Board and Respondent stipulate to the following:

1. Rosenbloom & Butler CPAs, P.C. (hereinafter "Respondent Firm"), has a principal place of business outside of North Carolina and has no office in North Carolina. Respondent Firm is not a registered certified public accounting firm in North Carolina.
2. Respondent Firm performed multiple audits of a retirement plan sponsored in North Carolina ("ERISA audits").
3. The North Carolina Accountancy Act, at N.C. Gen. Stat. §93-10(c)(3), requires firms to provide notice without a fee to the Board prior to performing financial statement audits or other engagements performed in accordance with the Statements on Auditing Standards. The members or partners of Respondent Firm were unaware of the notice requirement.
4. Respondent Firm did not provide the Board with a Notification of Intent to Practice ("Notice") prior to performing the ERISA audits.
5. Respondent Firm wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent Firm



understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

**BASED UPON THE FOREGOING**, the Board makes the following Conclusions of Law:

1. Respondent Firm is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. By exercising the practice privilege afforded by N.C. Gen. Stat. §93-10(c) of the Accountancy Act, Respondent Firm consented to comply with the laws of this State and to be subject to the jurisdiction and disciplinary authority of the Board.
3. Respondent Firm's failure to comply with N.C. Gen. Stat. §93-10(c) of the Accountancy Act as set out above constitutes a violation of 21 NCAC 08N .0213.
4. Per N.C. Gen. Stat. §93-12(9), 93-10(b) and also by virtue of Respondent Firm's consent to this order, Respondent Firm is subject to the discipline set forth below.

**BASED ON THE FOREGOING** and in lieu of further proceedings, the Board and Respondent Firm agree to the following Order:

1. Respondent Firm shall remit, with this signed Order, a one thousand dollar (\$1,000) civil penalty.
2. Respondent Firm shall remit, with this signed Order, a five hundred dollar (\$500) payment for administrative costs.

## Identity Theft Information for Tax Preparers

Tax preparers play a critical role in assisting clients, both individuals and businesses, who are victims of tax-related identity theft. The IRS is working hard to prevent and detect identity theft as well as reduce the time it takes to resolve these cases.

You may be unaware your client is a victim of identity theft until you attempt to file the tax return and it is rejected. Your client also may receive an IRS notice regarding:

- More than one tax return was filed using your client's SSN;
- Your client has a balance due, refund offset, or a collection action taken for a year in which your client did not file a tax return;
- IRS records indicate your client received wages from an unknown employer; or
- A business client may receive an IRS letter about an amended tax return, fictitious employees or about a defunct, closed, or dormant business.

For more information, please review the "Tax Preparer Guide to Identity Theft" on the IRS website, [www.irs.gov/pub/irs-pdf/p5199.pdf](http://www.irs.gov/pub/irs-pdf/p5199.pdf).



## Inactive Status

From December 14, 2015, through December 31, 2015, the individuals listed below were approved for inactive status by the Board. "Inactive," when used to refer to the status of a person, describes a person who has requested inactive status and been approved by the Board and who does not use the title "certified public accountant" nor does he or she allow anyone to refer to him or her as a "certified public accountant," and neither he nor she nor anyone else refers to him or her in any representation as described in Rule .0308(b) of this Section [21 NCAC 08A .0301(b)(20)].

Frances Harrison Miller, #23840	Salisbury, NC
Curtis Holmes Foreman, Jr., #19318	Greensboro, NC
George Alton Sealey, #13253	Advance, NC
Jennifer Kinley Shaver, #26970	Mooresville, NC
Ralph Owen Bailey, #9666	Rock Hill, SC
Shirley Hampton Eze, #26431	Nashville, NC
Curtis Holmes Foreman, #1770	Greensboro, NC
Daniel Ray Robertson, #9471	Charlotte, NC
Robert Kader Crawford, #33709	Belmont, NC
Pratt Isenhour Davis, #15404	Sparta, NC
James Martin Ferrell, #9230	Daniel Island, SC
Taylor Robertson Knapp, #37112	Durham, NC
Kimberly A. Koch, #29979	Hampstead, NC
Shannon Lucile Poplaski, #36654	North Reading, MA
George Wayne Robinson, #21512	Sanford, NC
Steven John Townley, #19270	Charlotte, NC
David Glenn Butler, #10174	Morganton, NC
Frank Erickson Ciszek, #32969	Weirton, WV
Jeanne Fording Coleman, #15269	Oakton, VA
Maria Lynn Rick, #33547	Broomall, PA
James Arthur Stanley, #12467	Greensboro, NC
Michael F. Thomas, #22336	Charlotte, NC
George Garrett Davis, II, #37583	Ocracoke, NC

## Disciplinary Actions

**Arthur Franklin Beamer, #8569**  
**Greensboro, NC 11/16/2015**

**THIS MATTER** having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Arthur Franklin Beamer (hereinafter "Mr. Beamer") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Beamer failed to timely file the annual firm registration for A. F. Beamer, CPA, in accordance with provisions as required by N. C. Gen. Stat. §93-12(7b) and 21 NCAC 08J .0108(b) and (g), and 08N .0213.
3. Mr. Beamer subsequently renewed his firm registration, which was received by the Board on February 27, 2015, less than sixty (60) days from the annual firm registration date.
4. Pursuant to 21 NCAC 08J .0111(1), because Mr. Beamer's infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars (\$100).
5. Mr. Beamer has paid his civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have unanimously decided to accept Mr. Beamer's payment as full resolution of the aforementioned rules violation.

**Kevin Thomas Howard, N356**  
**Elkridge, MD 11/16/2015**

**THIS MATTER** having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Kevin T. Howard (hereinafter "Mr. Howard") is the holder of a valid and unrevoked certificate as a certified public accountant issued by the state of Maryland. Mr. Howard has a principal place of business outside of the State of North Carolina, but has, as set forth below, exercised a practice privilege to perform services in this state. As such, Mr. Howard is subject to the laws, rules, jurisdiction, and disciplinary authority of this Board, per N.C. Gen. Stat. §93-10(b). Additionally, Mr. Howard has filed a North Carolina "Intent to Practice" number N356 as a Certified Public Accountant.
2. Mr. Howard failed to timely file the annual firm registration for Kevin T. Howard, CPA/PFS, P.A., in accordance with provisions as required by N. C. Gen. Stat. §93-12(7b) and 21 NCAC 08J .0108(b) and (g), and 08N .0213.
3. Mr. Howard subsequently renewed his firm registration, which was received by the Board on February 23, 2015, less than sixty (60) days from the annual firm registration date.
4. Pursuant to 21 NCAC 08J .0111(1), because Mr. Howard's infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars (\$100).
5. Mr. Howard has paid his civil penalty and consents to the entry

of this Order and has waived any right to a hearing.

6. The Board members present, representing a quorum of the Board, have unanimously decided to accept Mr. Howard's payment as full resolution of the aforementioned rules violation.

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**Dana S. Jones, #35945**  
**Charlotte, NC 11/16/2015**

**THIS MATTER** having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Dana S. Jones (Hereinafter "Ms. Jones") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Ms. Jones failed to timely file the annual firm registration for Dana S. Jones, CPA, in accordance with provisions as required by N. C. Gen. Stat. §93-12(7b) and 21 NCAC 08J .0108(b) and (g), and 08N .0213.
3. Ms. Jones subsequently renewed her firm registration, which was received by the Board on March 11, 2015, less than sixty (60) days from the annual firm registration date.
4. Pursuant to 21 NCAC 08J .0111(1), because Ms. Jones's infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars (\$100).
5. Ms. Jones has paid her civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have unanimously decided to accept Ms. Jones's payment as full resolution of the aforementioned rules violation.

## Certificates Issued

The Board approved the following individuals for licensure as North Carolina CPAs at the December 14, 2015, meeting and the January 25, 2016, meeting:

Brooks Fieldon Aker  
 Donald Arthur Alm, III  
 Christopher Layne Anderson  
 Kimberly Paige Arvidson  
 Sonali Asati  
 Roscoe Benjamin Atkinson  
 Peter Eric Baisch, Jr.  
 Joshua Ryan Barber  
 Brett Anthony Barnard  
 Brian David Bartholomew  
 Kurt Lawson Beal  
 Graham Walters Bielamowicz  
 Gabrielle Catherine Biskaduros  
 William Edward Collin Black  
 Andrew Dean Blackburn  
 Lisa Ryan Blair  
 Joshua Dennis Bolick  
 William Stuart Bost, IV  
 Brooklyn Danielle Bowers  
 Hilary Sheets Bowers  
 Daniel Patrick Bowes  
 Eric Benjamin Brickman  
 Danielle Elizabeth Brischke  
 Douglas Lee Brown  
 Joseph Thomas Buckland  
 Sarah Elizabeth Budd  
 Abigail Christine Buddo  
 Jamison Walter Buehler  
 Daniel Lee Bures  
 Valarie Shea Burke  
 Danielle Krystle Carty  
 Wenjun Chen  
 Michael Thomas Clark  
 Ashlyn Lane Congdon  
 Ashley Christine Cowing  
 William Alden Cranford, Jr.  
 Scott Ryan Crysel  
 William Ellis Culp  
 Edward McCrady Darling  
 Raymond Peter Dempsey, Jr.  
 Johnnie Scott Dick  
 Michael John Dietrick  
 Allison Marie Dilloian  
 Matthew William Donohue  
 Garret Joseph Drogosch  
 Daniel Auguste Drouin  
 Nicholas Scott Dunbar  
 Kelsey Kaehler Dunn  
 Meagan Parrott Ellis  
 Lesya V. Estrada  
 Jacob Russell Figg  
 Curtis Allen Fogle  
 Heather Michelle Ford  
 Steven Lee Foster  
 Matthew James Frawley  
 Justin Donald Freed  
 Christine Fuller

Lauren Lambert Gallion  
 Rene Gamez Correa  
 Kristopher Corbin Garton  
 Siyu Ge  
 Jennifer Dinwiddie Goddard  
 William Scott Gressel  
 Ginger Fields Griffeth  
 Jake Kenneth Grubbs  
 Stuart Caldwell Guidry  
 Ryan Andrew Halbrook  
 Bradley Steven Hamby  
 Emily Christine Hass  
 Bartley Vaden Heath  
 Diane McNeill Heath  
 Rodney Lee Herring  
 Matthew Thomas Hess  
 Kate Chapman Hogan  
 Kelsie Meryle Houck  
 Stephanie Allison Hubbard  
 Joshua Scott Hulin  
 Nicholas Michael Hurd  
 Craig Robert Jernstrom  
 Alan Ray Johnson  
 Jana Lynn Johnson  
 John William Jordan  
 Emmanuel W. Jourdan  
 Bradley Patrick Kenkel  
 Miranda Sweeney Kerns  
 Phacharawalai Kidking  
 Iryna Anatolievna Klepcha  
 Sharon A. Klock  
 David John Knight  
 Michael Henry Kochanny  
 Jacquelyn Lauren Kremer  
 Steven Wesley Kretschmer  
 Robert Maxell Lanning  
 Daniel Michael Lavelle  
 Julian Lee  
 Lorraine Suan Lee  
 Michael Edward Leja  
 Julian Alfonso Leon  
 Benjamin Aaron Linderman  
 Ryan Charles Magee  
 Christopher Michael Marsh  
 Evan Elizabeth Martin  
 Jeffrey Todd Marty  
 Christopher Mark Matthews  
 McKay Hurley Matthews  
 Elizabeth Dugle Mauch  
 Bryan Cameron McCall  
 Susan McGrath  
 Michael Miano Mellow  
 Philip Jason Miclat  
 Adam Smith Mitchell  
 Erik John Molander  
 Melissa Marie Monroe  
 George William Moore, Jr.

Katherine Margaret Moran  
 Andrew Everett Mossman  
 Jessica Nicole Murphy  
 Brian Lee O'Dell  
 David Michael Oller  
 Kasidy Clark Owens  
 John Reid Parker  
 Meera Rupesh Patel  
 Blake Hunter Patterson  
 Lisa Marie Perry  
 Matthew Henry Peterson  
 Brian David Phillips  
 Ray Montgomery Phillips  
 Harold Frank Pyle, III  
 John Joseph Pyne  
 Deborah Lynn Railton  
 Taylor Henry Rebele  
 Anna Marie Riddle  
 Lauren Elizabeth Riley  
 Donna G. Rogers  
 John Chalmers Rogers  
 Kimberly Kristine Rohr  
 Kyle Todd Romance  
 Dennis Paul Rosenzweig  
 John James Russell  
 Ashley Janelle Rutledge  
 James Whitfield Salmon  
 Meghan Colleen Seifert  
 Brenna Dominica Seredinsky  
 Kseniya Volodymyrivn Shakotko  
 Ari Joseph Shapiro  
 Kelly Elizabeth Shields  
 Stephen Riley Skidmore  
 Andrew Ryan Smith  
 Theodore Clemente Smoyer  
 Sneha Satishkumar Somani  
 Timothy David Spahr  
 Travis Gale Starbuck  
 Tyler Robert Stephens  
 Kristen Anna Stiefel  
 Kevin Martin Tate  
 Mariah Alyse Taylor  
 Jennifer Paige Tindal  
 Andrew David Toews  
 Michael Alan Trznadel  
 Andrew Daniel Tucker  
 Vernon Anthony Utley, Jr.  
 Stephanie Elizabeth Vaughn  
 Evan Thomas Vick  
 Suzanna McIver Vick  
 Jonathan Alonzo Virgie  
 Kathryn Elizabeth White Waldo  
 Taylor Matthew Ward  
 Hanna Marie Wemhoener  
 Joshua Robert Wentz  
 James Block Wheless, III  
 Ying Yuan







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## Notice of Address Change

Please Print Legibly

Full Name:	
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City/State/Zip:	
Home Phone:	Home Fax:
Home Email:	
Firm/Business Name:	
Business Address:	
City/State/Zip:	
Business Phone:	Business Fax:
Business Email:	
Signature:	
Date:	Send mail to: <input type="checkbox"/> Home <input type="checkbox"/> Business

Mail form to: PO Box 12827, Raleigh, NC 27605

Fax form to: (919) 733-4209

Pursuant to 21 NCAC 08J .0107, all certificate holders & CPA firms shall notify the Board in writing within 30 days of any change in home address & phone number; CPA firm address & phone number; business location & phone number; & email address.